IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 21ST JUNE 2007 / 31ST JYAISHTA 1929

WP(C).No. 19103 of 2007(Y)

PETITIONER:

M/S MATSUSHITA LAKHANPAL BATTERY INDIA
LIMITED, ARANGATH CROSS ROAD, ERNAKULAM.
REPRESENTED BY ITS AREA SALES EXECUTIVE,
JOSEPH P.KURIEN.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. THE DY. COMMISSIONER(APPEALS),
DEPT. OF COMMERCIAL TAXES, ERNAKULAM.

2. THE ASST. COMMISSIONER,
(SPECIAL CIRCLE-I), ERNAKULAM.

3. THE INSPECTING ASST. COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY ADV. SHRI. MOHAMMED RAFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 19103 of 2007

Dated, this the 21st day of June, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2001-02, there will be stay against Ext.P5 recovery proceedings till disposal of the appeal on petitioner remitting 25% of the demand within one month. The appellate authority is directed to take up the appeal and dispose of the same within three months from the date of making payment as above. If the petitioner does not make payment as above, entire demand can be recovered during pendency of the appeal and in that case appeal will be taken up in the usual course. Petitioner is free to make payment to the assessing officer and the assessing officer will issue receipt for production before the recovery authority.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg